


State of Alaska

Department of Labor and Workforce Development

Division: Business Partnerships	Policy No.: 215.00
Subject: DBP Time Charging Instructions – Internal	Pages: 3
Reference: Workforce Investment Act (WIA) Section 128(b)(4), 129, 133; 20 CFR Preamble, 664.320, 667.210-262 ; Denali Commission Act; Alaska Statute 23.15.620-660; Alaska Administrative Code, Title 8, Sections 87.010 – 990 (State Training and Employment Program); USDOL Office of Management and Budget (OMB) Circular A-87.	Effective Date: 6/16/04
	Revised:
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 60%;"> Approved:  Katherine Farnham, Director, Division of Business Partnerships </div> <div style="width: 35%; text-align: right;"> <u>June 16, 2004</u> Date </div> </div>	

1. **Parties Affected**

Division of Business Partnerships (DBP) Staff.

2. **Purpose**

This policy provides time charging instructions for biweekly submission of time sheets.

3. **Definitions**

- a) *Time sheet* is a type of personnel activity report that summarizes hours worked in specified program areas with collocation codes.
- b) *Collocation Code* is an eight-digit number that specifies the state department, cost center, fiscal year, and project for accounting purposes (e.g. 07 61 4 377).

4. **Policy**

This policy ensures that DBP staff:

- a) Maintain time sheets for each employee who works on one or more funding sources; and
- b) Record the *actual time* an employee works per funding source, not a budgeted estimate or distribution percentage.

5. **Responsibilities**

- a) ***Time Sheet Requirements.*** Personnel activity reports must include:
 - i) After-the-fact distribution of actual activity of each employee;
 - ii) Accounting for the total activity for which each employee is compensated;
 - iii) Monthly (or less) preparation that coincides with one or more pay periods; and,
 - iv) Employee and supervisor signatures.

- b) **Cost Codes.** DBP staff must record on their time sheets the amount of time spent working per day and per pay period for each of the various funding sources.
 - i) **Administration Costs** listed in Attachment A apply to WIA, all special federal grants, the Denali Training Fund (DTF) and the State Training and Employment Program.
 - ii) **Program Costs** listed in Attachment B are costs not classified as Administration Costs.
- c) **WIA Cost Components.** Staff must account for time spent under the following WIA programs/activities.
 - (1) State Activities
 - (a) 5% State Administration
 - (b) 10% Statewide Activities
 - (2) Rapid Response
 - (3) Local Adult
 - (4) Local Dislocated Worker
 - (5) Local Administration
 - (6) Local Youth, by status of individual served:
 - (a) In School-Summer
 - (b) In School-Year Round
 - (c) Out of School-Summer
 - (d) Out of School-Year Round
 - (I) Out of School Youth must expend at least 30% of total Youth funds.
- d) **Non-WIA Collocation Codes.** Staff must account for time spent under non-WIA collocation codes, such as
 - (a) Leave,
 - (b) Special Federal grants,
 - (c) Denali Training Fund,
 - (d) State Training and Employment Program, and
 - (e) Reimbursable Services Agreements.
- e) **Federal Funding Years.** Collocation codes may change as federal Program and Fiscal Year funds become available.
 - i) Program Year (PY) money becomes available April 1st for WIA Youth funds, and July 1st for Rapid Response, Adult and Dislocated Worker funds.
 - ii) Federal Fiscal Year (FFY) funds become available on October 1st for Rapid Response and Adult and Dislocated Worker funds.
 - iii) State activities and Local Administration are available as the Youth, Adult and Dislocated Worker funds become available.
 - iv) Youth funds are only PY and do not have any FFY funds.
- f) **Budgeting.** DBP staff must contact the Administrative Section for budget allocations for personal services charges.
 - i) The Administrative Section will review budget allocations quarterly and revise if necessary.

6. **Procedure**

- a) Use electronic time sheets issued annually by the Technical Support Unit.
 - i) Record no less than in 15-minute increments. Half hour increments are acceptable.
 - (1) Record 15 minutes as .25 hours and 30 minutes as .50 hours.
 - ii) The timesheet should automatically calculate total time per day by funding source.
- b) Enter the amount of time spent on activities related to each funding source.
 - i) Account for Administration or Program Costs (*Attachments A & B*).
 - (1) This will be the only determination needed for DTF, STEP and the Youth with Disabilities Transition grants. WIA grants may require additional coding.
 - ii) Account for WIA State or Local activities. For example:
 - (1) MIS maintenance and operation:
 - (a) Charge to 10% Statewide Activities.
 - (2) Writing a Local Dislocated Worker grant:
 - (a) Charge to either Local Administration or to Local Dislocated Worker Program depending on the nature of the activity.
 - (3) Providing local services under a special demonstration project for WIA Youth:
 - (a) Charge program costs to 10 % Statewide Activities and administrative costs to WIA 5% State Administration.
 - iii) Account for multiple or “blended” programs.
 - (1) Record, to the extent possible, the *exact amount of time spent on each funding source*.
 - (2) Where an activity cannot be direct charged, staff should allocate time to the programs based upon the relative percent of time that was direct charged.
 - (a) Percentages should only involve the specific funding streams that were involved in the activity and were direct charged.
- c) Enter leave time as appropriate to the day, period, and personnel procedures.
- d) Sign and date the completed time sheet, leave slip(s) and other pertinent documentation.
- e) Submit completed time sheet to the authorized supervisor for approval and signature.
 - i) Submit time sheets on a per period basis with regard to administrative requests.
- f) Supervisor must forward to administrative staff, as appropriate, for data entry into AKPAY for processing.

ATTACHMENT A
WIA Definition of Administration
Policy 215 Time Charging Instructions

Sec. 667.220 What Workforce Investment Act title I functions and activities constitute the costs of administration subject to the administrative cost limit?

- (a) The costs of administration are that allocable portion of necessary and reasonable allowable costs of State and local workforce investment boards, direct recipients, including State grant recipients under subtitle B of title I and recipients of awards under subtitle D of title I, as well as local grant recipients, local grant subrecipients, local fiscal agents and one-stop operators that are associated with those specific functions identified in paragraph (b) of this section and which are not related to the direct provision of workforce investment services, including services to participants and employers. These costs can be both personnel and non-personnel and both direct and indirect.
- (b) The costs of administration are the costs associated with performing the following functions:
 - (1) Performing the following overall general administrative functions and coordination of those functions under WIA title I:
 - (i) Accounting, budgeting, financial and cash management functions;
 - (ii) Procurement and purchasing functions;
 - (iii) Property management functions;
 - (iv) Personnel management functions;
 - (v) Payroll functions;
 - (vi) Coordinating the resolution of findings arising from audits, reviews, investigations and incident reports;
 - (vii) Audit functions;
 - (viii) General legal services functions; and
 - (ix) Developing systems and procedures, including information systems, required for these administrative functions;
 - (2) Performing oversight and monitoring responsibilities related to WIA administrative functions;
 - (3) Costs of goods and services required for administrative functions of the program, including goods and services such as rental or purchase of equipment, utilities, office supplies, postage, and rental and maintenance of office space;
 - (4) Travel costs incurred for official business in carrying out administrative activities or the overall management of the WIA system; and
 - (5) Costs of information systems related to administrative functions (for example, personnel, procurement, purchasing, property management, accounting and payroll systems) including the purchase, systems development and operating costs of such systems.
- (c)
 - (1) Awards to subrecipients or vendors that are solely for the performance of administrative functions are classified as administrative costs.
 - (2) Personnel and related non-personnel costs of staff who perform both administrative functions specified in paragraph (b) of this section and programmatic services or activities must be allocated as administrative or program costs to the benefitting cost

ATTACHMENT A
WIA Definition of Administration
Policy 215 Time Charging Instructions

objectives/categories based on documented distributions of actual time worked or other equitable cost allocation methods.

- (3) Specific costs charged to an overhead or indirect cost pool that can be identified directly as a program cost are to be charged as a program cost. Documentation of such charges must be maintained.
- (4) Except as provided at paragraph (c)(1), all costs incurred for functions and activities of subrecipients and vendors are program costs.
- (5) Costs of the following information systems including the purchase, systems development and operating (e.g., data entry) costs are charged to the program category:
 - i) Tracking or monitoring of participant and performance information;
 - ii) Employment statistics information, including job listing information, job skills information, and demand occupation information;
 - iii) Performance and program cost information on eligible providers of training services, youth activities, and appropriate education activities;
 - iv) Local area performance information; and
 - v) Information relating to supportive services and unemployment insurance claims for program participants;
- (6) Continuous improvement activities are charged to administration or program category based on the purpose or nature of the activity to be improved. Documentation of such charges must be maintained.

ATTACHMENT B
Quick List of Activities
Policy 215 Time Charging Instructions

ACTIVITY	PROG.	ADM.
Developing the requested scope of services for a Request for Grant Applications or a Request for Proposals for contracts.	X	
Developing the overall budget requirements and financial considerations of a Request for Grant Applications or a Request for Proposals for contracts.		X
Maintaining a mailing list for all grant or contract solicitations.		X
Preparing and distributing the final version of a solicitation for a grant or contract.		X
Preparing advertising orders or other public information notices about a grant or contract solicitation.		X
Answering questions about the solicitation process.		X
Answering technical questions about the scope of services portion of a solicitation for grants or contracts.	X	
Reviewing and evaluating a proposed project's scope, plan, timelines, milestones, performance measures, etc.	X	
Reviewing and evaluating the appropriateness of a proposed project's budget.		X
Conducting a due diligence review of a prospective grantee or contractor's ability to adequately account for public funds.		X
Negotiating the scope of services, timelines, performance outcomes, deliverables and similar for a proposed grant or contract.	X	
Negotiating the budget, budget line items and budget narrative for a prospective grant or contract.		X
Preparing the final grant or contract documents, distributing the documents for signature, tracking the approval process, copying and filing the documents.		X
Reviewing and approving grant or contract reports of progress on the scope of services.	X	
Reviewing and approving grant or contract invoices, request for payments, and financial reports.		X
Preparing amendments to the scope of services of a grant or contract.	X	
Preparing grant or contract budget revisions.		X
Preparing final grant or contract amendment documents, distributing for signatures, tracking, copying and filing.		X
Review of Management Information System (MIS) participant listings, reports or statistics related to a grant or contract.	X	
On-site monitoring of a grantee or contractor's performance, including participant interviews.	X	
On-site monitoring of a grantee or contractor's accounting and financial management systems and procedures.		X

ATTACHMENT B
Quick List of Activities
Policy 215 Time Charging Instructions

ACTIVITY	PROG.	ADM.
Providing training or technical assistance to grantees or contractors on matters affecting their performance or program related activities.	X	
Providing training or technical assistance to grantees or contractors on matters related to their accounting or financial management systems and procedures.		X
Preparing or providing information for the preparation of periodic financial reports to federal or other grantor agencies.		X
Providing training or technical assistance on inputting data into the MIS.	X	
Preparing statistical or other summary reports from the MIS.	X	
Providing training on how to use the MIS for management and oversight purposes.	X	
Preparing Purchase Orders for DBP supplies and equipment.		X
Preparing DBP internal operating budgets or financial reports.		X
Preparing or entering data on timesheets for DBP personnel.		X
Resolving problems or other issues related to personnel management of DBP positions.		X
Meeting with partner agencies or other groups for coordinating the provision of services to the public.	X	
Preparing and providing program related information on the Division programs and activities to the public, the Legislature, other agencies, news media, and similar.	X	
Preparing and providing financial information about the Division's programs and activities to the public, the Legislature, other agencies, news media and similar.		X